

**SECRET**

CSFD

14 April 1948

Assistant General Counsel

Withholding Tax Accounts, 1944 - 1945

621

1. Reference is made to your memorandum, dated 12 April 1948, concerning the above subject. Attached to your memorandum was a report from Mr. [ ] concerning the review conducted by him to date of the credit balances in the Withholding Tax Accounts for 1944 and 1945. You inquire whether this office has any legal objection to the procedures set forth in your memorandum.

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2. It appears that there is no basic legal problem involved. Rather, it appears that the problem is one of policy and sound administration. Therefore, this office has no legal objection to the actions proposed by you.

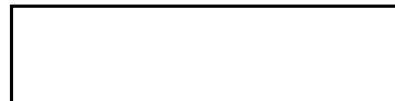
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3. It is suggested that it might be desirable for Mr. [ ] of your division to discuss this matter hypothetically with Mr. Loker, who presently is Chief of the Withholding and Excise Tax Division, located in Baltimore, Maryland. In determining the proper action, consideration should be given to the relative costs involved. However, the costs involved are not the sole determining factor. The action to be taken should be determined upon consideration of all the circumstances involved.

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4. Mr. [ ] report is returned herewith.

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Encl: 1

Report dated 7 April 1948

General Counsel:JSW:mes

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**MISSING PAGE**

**ORIGINAL DOCUMENT MISSING PAGE(S):**

Enclosure